



ROBERT LANDON

CITY OF MARION AUDITOR

233 WEST CENTER STREET - MARION, OHIO 43302

February 24, 2021

City Administrators
233 W. Center St.
Marion, Ohio 43302

Re: Inter-Department Transfers / Approval Process

On this date, the Auditor of the State of Ohio provided a response to assist in our review of inter-department transfers and associated approval processes. In order to avoid future audit findings, it is my recommendation that inter-department transfers be placed in Resolution form, submitted to Finance and thereafter proceed to full Council for approval.

I have worked with Law Director Russell who has advised, it is a *best practice* to conform our processes as outlined above to avoid having to contest future audit findings.

Sincerely,

Auditor Robert Landon